

## **EXHIBIT 72**

**From:** Debra Morgan </O=ZHC/OU=BOTSFORD GENERAL HOSPITAL/CN=RECIPIENTS/CN=95USERS/CN=DMORGAN>  
**Sent:** Wednesday, August 10, 2011 11:57 AM  
**To:** 'Danko, Christine' <cdanko@divinvest.com>  
**Subject:** RE: 2010 Invoice for Recordkeeping Services

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We don't have to have the originals. I will submit the copy today for payment.

Deb

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**From:** Danko, Christine [mailto:cdanko@divinvest.com]  
**Sent:** Wednesday, August 10, 2011 11:42 AM  
**To:** Debra Morgan  
**Subject:** RE: 2010 Invoice for Recordkeeping Services

Thank you – we will mail you the originals.

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**From:** Debra Morgan [mailto:dmorgan@botsford.org]  
**Sent:** Wednesday, August 10, 2011 11:03 AM  
**To:** Danko, Christine  
**Subject:** RE: 2010 Invoice for Recordkeeping Services

Great Christine. This looks right.

Deb

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**From:** Danko, Christine [mailto:cdanko@divinvest.com]  
**Sent:** Wednesday, August 10, 2011 9:58 AM  
**To:** Debra Morgan  
**Subject:** RE: 2010 Invoice for Recordkeeping Services

FYI...

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**From:** Danko, Christine  
**Sent:** Wednesday, August 10, 2011 5:58 AM  
**To:** 'Debra Morgan'  
**Subject:** 2010 Invoice for Recordkeeping Services

Deb,

Well, I was finally able to have a new invoices generated for the 2010 recordkeeping services, they are attached for your preview. I apologize the delay.

We billed \$29 per unique participant across all three plans. We looked at all three plans and where there was a SS# that was unique to that plan and not found in the others we billed the \$29. The invoice is broken down by plan number now instead of combining them all together.

TT069163 - 2133  
TT080253 00001 - 483  
TI097547 – 12

Please let me know if you have any questions about these invoices – if I do not hear anything by Monday – they will

generated and sent to your attention.

Thank you,

Christine Danko QKA, QPA | Senior Account Executive



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